

Western Australia

## **Land Tax Amendment Bill 2013**

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Western Australia

LEGISLATIVE ASSEMBLY

## **Land Tax Amendment Bill 2013**

**A Bill for**

**An Act to amend the *Land Tax Act 2002*.**

The Parliament of Western Australia enacts as follows:

s. 1

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1 **1. Short title**

2 This is the *Land Tax Amendment Act 2013*.

3 **2. Commencement**

4 This Act comes into operation as follows —

- 5 (a) sections 1 and 2 on the day on which this Act receives  
6 the Royal Assent;
- 7 (b) the rest of the Act is deemed to have come into  
8 operation on 1 July 2013.

9 **3. Act amended**

10 This Act amends the *Land Tax Act 2002*.

11 **4. Section 5 amended**

- 12 (1) In section 5 delete the heading to Table 8 and insert:

13

14 **Table 8: Land tax rates for 2009/10, 2010/11, 2011/12**  
15 **and 2012/13**

16

- 17 (2) In section 5 after Table 8 insert:

18

19 **Table 9: Land tax rates for 2013/14**  
20 **and subsequent financial years**

Taxable value of the land		Rate of land tax
Exceeding (\$)	Not exceeding (\$)	
0	300 000	Nil
300 000	1 000 000	0.10 cent for each \$1 in excess of \$300 000

Taxable value of the land		Rate of land tax
Exceeding (\$)	Not exceeding (\$)	
1 000 000	2 200 000	\$700 + 0.53 cent for each \$1 in excess of \$1 000 000
2 200 000	5 500 000	\$7 060 + 1.37 cents for each \$1 in excess of \$2 200 000
5 500 000	11 000 000	\$52 270 + 1.64 cents for each \$1 in excess of \$5 500 000
11 000 000		\$142 470 + 2.43 cents for each \$1 in excess of \$11 000 000

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